

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 3. The Property Tax Code is amended by changing
5 Section 9-195 as follows:

6 (35 ILCS 200/9-195)

7 Sec. 9-195. Leasing of exempt property.

8 (a) Except as provided in Sections 15-35, 15-55, 15-60,
9 15-100, 15-103, 15-160, and 15-185, when property which is
10 exempt from taxation is leased to another whose property is not
11 exempt, and the leasing of which does not make the property
12 taxable, the leasehold estate and the appurtenances shall be
13 listed as the property of the lessee thereof, or his or her
14 assignee. Taxes on that property shall be collected in the same
15 manner as on property that is not exempt, and the lessee shall
16 be liable for those taxes. However, no tax lien shall attach to
17 the exempt real estate. The changes made by this amendatory Act
18 of 1997 and by this amendatory Act of the 91st General Assembly
19 are declaratory of existing law and shall not be construed as a
20 new enactment. The changes made by Public Acts 88-221 and
21 88-420 that are incorporated into this Section by this
22 amendatory Act of 1993 are declarative of existing law and are
23 not a new enactment.

1 (b) The provisions of this Section regarding taxation of
2 leasehold interests in exempt property do not apply to any
3 leasehold interest created pursuant to any transaction
4 described in subsection (e) of Section 15-35, subsection (c-5)
5 of Section 15-60, subsection (b) of Section 15-100, Section
6 15-103, Section 15-160, ~~or~~ Section 15-185, or Section 6c of the
7 Downstate Forest Preserve District Act.

8 (Source: P.A. 97-1161, eff. 6-1-13.)

9 Section 5. The Downstate Forest Preserve District Act is
10 amended by changing Section 6c as follows:

11 (70 ILCS 805/6c) (from Ch. 96 1/2, par. 6311.1)

12 Sec. 6c. The board of any forest preserve district situated
13 in a county with a population over 600,000 may sell or lease as
14 lessor to any person any golf course clubhouse and adjacent
15 land up to 15 acres in size when such clubhouse is one of two
16 clubhouses serving two contiguous golf courses owned and
17 operated by the forest preserve district, and may enter into a
18 lease or agreement with any person with respect to such
19 property whereby all or part of the payments previously made
20 pursuant to the lease or agreement are deducted from the
21 purchase price. However, no part of the golf course or any
22 other grounds in excess of 15 acres may be included in any such
23 lease or sale.

24 In addition to any other power provided in this Section,

1 the board of any forest preserve district may lease or sell all
2 or part of a building used for office or administrative uses
3 and all or part of any other real estate used for parking,
4 access, storage, or other uses that are ancillary to the
5 building's office and administrative uses if the board deems
6 the building or other real estate, in whole or in part, is not
7 then required for the district's purposes. The board may lease
8 all or part of the building or other real estate to any
9 individual or entity on such terms and conditions as the board
10 may approve, and may collect rent from the individual or
11 entity. Any such lease shall not exceed 10 years in duration
12 and shall expressly state that a non-exempt lessee is liable
13 for the payment of property taxes under Section 9-195 of the
14 Property Tax Code.

15 (Source: P.A. 87-554; 87-847.)

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.